

IN THE SPECIFICATION

Please replace the paragraph beginning at page 14, line 5, with the following rewritten paragraph:

a1
The storage device 23 stores download audio data. Examples of the storage device 23 are an MD recorder/player, a DCC recorder/player, a DAT recorder/player, and a DVD recorder/player. Alternatively, as the storage device 23, a personal computer may be used. Audio data may be stored in a hard disk drive or a CR-BCD-R.

Please replace the paragraph beginning at page 27, line 6, with the following rewritten paragraph.

a2
As shown in Fig. 6C, the storage device 23 may have a data terminal ATRAC_IN from which data compressed ATRAC 2 format can be directly input. In this case, an output terminal ATRAC_OUT of the IRD 22 is connected to an input terminal ATRAC_IN of the ATRAC 2 of the storage device 23 with for example an optical fiber L3 corresponding to for example IEC 958 standard. In this case, ATRAC 2 audio data is directly output from the IRD 22 to the storage device 23 through the IEC 958 optical cable.